1 RECURRING UNIT COST DEVELOPMENT — 2 RATE ELEMENT SPECIFIC COSTS 3 4			APPENDIX C WORKPAPER 2 PAGE 9 OF 21
5 6	Service Name.	LightGate® 1 Service	ė
7 8 9	Rate Element:	C O. Channel Interfa per DS1 (1PQE1) Month – to – Month	ce
:: '2			
•3			
14 TOTAL UNIT INVESTMENT		\$161.57	
15			
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$21.42	
19 Cost of Money		\$12.63	•
20 Income Tax Expense		\$5.54	
21 Total (LN18+LN19+LN20)		\$39.59)
22			
23 INVESTMENT RELATED UNIT OPERATING COSTS			:
24 Maintenance Expense		\$2.80	
25 Administrative Expense		\$5.47	
26 Ad Valorem and Other Taxes		\$1.98	
27 Total (LN24+LN25+LN26)		\$10.25	1
28		\$49.84	
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		349 84	•
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$49.84	ļ.
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$4 15	i
3.7			
38			
39			
40			
41 RATIO OF UNIT MONTHLY COSTS		0.025	7
42 TO INVESTMENT (LN35/LN14)		3.025	
43			
44			
45			
			

	RECURRING UNIT COST DEVELOPMENT - RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 2 PAGE 10 OF 21
		Service Name:	LightGate® 1 Service	
8		Rate Element:	C.O. Channel Interfac per DS1 (1PQE1) Plan A 24 to 48 Months	
12				
14	TOTAL UNIT INVESTMENT		\$161.57	
18	INVESTMENT RELATED UNIT CAPITAL COSTS Depreciation Expense Cost of Money		\$18.85 \$12.68	
20	Income Tax Expense Total (LN18+LN19+LN20)		\$5.57 \$37.10	•
23 24	INVESTMENT RELATED UNIT OPERATING COSTS Maintenance Expense		\$2 50	•
26 27	Administrative Expense Ad Valorem and Other Taxes Total (LN24+LN25+LN26)		\$5.47 \$1.98 \$10.25	•
2 8 29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$47 35	
٠، 32	NON -INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$ 47.35	
35 36 37 38	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3.95	
39 40 41	RATIO OF UNIT MONTHLY COSTS			
43 44 45	TO INVESTMENT (LN35/LN14)		0.0244	
46				

•

1 RECURRING UNIT COST DEVELOPMENT 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2 PAGE 11 OF 21
5 6	Service Name:	LightGate	•
7 8 9	Rate Element:	C O. Channel Interfa per DS1 (1PQE1) Plan B 49 to 72 Months	c e
12			
13 14 TOTAL UNIT INVESTMENT 15		\$161.57	,
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$18.33	
19 Cost of Money		\$12.65 \$5.54	•
20 Income Tax Expense 21 Total (LN16+LN19+LN20)		\$36.52 \$36.52	
22			
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$2.80	-
25 Administrative Expense 26 Ad Valorem and Other Taxes		\$5 47 \$1 98	
27 Total (LN24+LN25+LN26)		\$10.25	
28			•
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$46.77	,
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$46.77	7
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3.90)
38 39 40			
41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0 024	1
45 46			

	1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2 PAGE 12 OF 21
	5	• Service Name:	LightGate® 1 Service	•
	6 7 8 9	Rate Element:	C.O. Channel Interfact per DS1 (1PQE1) Plan C	:e
1	0		73 to 96 Months	
	1			
	2			
	3 4 TOTAL UNIT INVESTMENT		\$161.57	
	5		\$101.57	
1	6			
	7 INVESTMENT RELATED UNIT CAPITAL COSTS			
	8 Depreciation Expense		\$18.10	
	9 Cost of Money 0 Income Tax Expense		\$12.64	
	1 Total (LN18+LN19+LN20)		\$5.54 \$36.28	
	2		#30.20	
2	3 INVESTMENT RELATED UNIT OPERATING COSTS			
2	4 Maintenance Expense		\$2.80	: .
2	5 Administrative Expense		\$5.47	
	6 Ad Valorem and Other Taxes		\$1.98	
	7 Total (LN24+LN25+LN26)		\$10.25	
2				
.,	P TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$46 53	
3	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
3				
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$46.53	
3	\$ STOTAL UNIT MONTHLY COSTS (LN33/12)		\$3.88	
30			45.55	
3				
3				
3				
4(
	RATIO OF UNIT MONTHLY COSTS			
	2 TO INVESTMENT (LN35/LN14)		0.0240	
4:	3			
4	•			

1	RECURRING UNIT COST DEVELOPMENT-			APPENDIX C
2	RATE ELEMENT SPECIFIC COSTS			WORKPAPER 2
3				PAGE 13 OF 21
4				FAGE 13 OF 21
5		Service Name:	LightGate® 1 Service	•
6				
7		Rate Element:	Customer Channel Ir	nterface
8			per DS3 (1PQEP)	
9			Month - to - Month	
10				
11				
12				
13				
	TOTAL UNIT INVESTMENT		\$55.07	,
15			333.07	
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS		***	•
	Depreciation Expense		\$22.99	
	Cost of Money		\$4.49	
_	Income Tax Expense		\$1.91	
_	Total (LN18+LN19+LN20)		\$29.39	
22				
23	INVESTMENT RELATED UNIT OPERATING COSTS			•
24	Maintenance Expense		\$0.33	•
25	Administrative Expense		\$2.00	1
26	Ad Valorem and Other Taxes		\$0.67	•
27	Total (LN24+LN25+LN26)		\$3.00)
28				
79	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$32 39	•
1 ك	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
32				
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$32.39)
34	·			
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$2.70)
36	(4,			
37				
38				
39				
40	DATIO OF HAUT MONTHLY COSTS			
	RATIO OF UNIT MONTHLY COSTS		0 0490	n
	TO INVESTMENT (LN35/LN14)		0 0431	•
43				
44				
45				
46				

				APPENDIX C WORKPAPER 2 PAGE 14 OF 21
5	j	Service Name:	LightGate® 1 Servic	e
6 7 8 9		Rate Element:	Customer Channel II per DS3 (1PQEP) Plan A	nterface
10			24 to 48 Months	
11				
12				
-	TOTAL UNIT INVESTMENT		\$55.07	•
15			333.07	
16				
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
18	Depreciation Expense		\$14.75	,
	Cost of Money		\$4.68	
	Income Tax Expense		\$2.01	
	Total (LN18+LN19+LN20)		\$21,44	•
22	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$0.33	•
	Administrative Expense		\$2.00	•
_	Ad Valorem and Other Taxes		\$0.67	
	Total (LN24+LN25+LN26)		\$3.00	
28	,			
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$24 44	
ა1 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$24.44	•
34	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$2.04	1
36			72.7	•
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS			_
42	TO INVESTMENT (LN35/LN14)		0 037)
43				
44				
45				
46				

: RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2 PAGE 15 OF 21
5 6	Service Name:	LightGate® 1 Service	•
7 8 9 10	Rate Element:	Customer Channel in per DS3 (1PQEP) Plan B 49 to 72 Months	terface
11 12			
13 14 TOTAL UNIT INVESTMENT 15		\$55.07	
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money		\$13.12 \$4.64	
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$1.97 \$19.73	
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense		\$0.33	
25 Administrative Expense 26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$2.00 \$0.67 \$3.00	
28 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$22.73	
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$22.73	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$1.89	
40 41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0344	

46

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2 PAGE 16 OF 21
5	Service Name:	LightGate ® 1 Service	
7 8 9 10	Rate Element:	Customer Channel In per DS3 (1PQEP) Plan C 73 to 96 Months	teriac e
12			
14 TOTAL UNIT INVESTMENT 15 16		\$55.07	
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$12.42	
19 Cost of Money		\$4.59	
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$1.95 \$18.96	
22		\$10.30	
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$0.33	• .
25 Administrative Expense		\$2.00	
26 Ad Valorem and Other Taxes		\$0.67	
27 Total (LN24+LN25+LN26)		\$3.00	
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN2) - LN27)		\$21.96	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$21.96	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$1.83	
40 41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0332	

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2 PAGE 17 OF 21
5 6	Service Name:	LightGate® 1 Service	•
7 8 9	Rate Element:	Customer Channel II per DS1 (1PQE2) Month – to – Month	nterface
11 12 13			
14 TOTAL UNIT INVESTMENT 15		\$172.98	3
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money		\$72.24 \$14.05	
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$6.02 \$92.31	
22		332.31	
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense		\$ 1.03	
25 Administrative Expense		\$6.28	
26 Ad Valorem and Other Taxes		\$2.09	
27 Total (LN24+LN25+LN26)		\$9.40)
29 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 = LN27)		\$101.71	
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$101.7	1
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$8.44	3 ·
40 41 PATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0 049	0

RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2 PAGE 18 OF 21
5 6	Service Name:	LightGate® 1 Servic	•
7 9 9 10	Rate Element:	Customer Channel III per DS1 (1 PQE2) Plan A 24 to 48 Months	nterface
• 2 13			
14 TOTAL UNIT INVESTMENT 15		\$172.98	.
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$46.38 \$14.72	•
19 Cost of Money 20 Income Tax Expense		\$14.72 \$6.34	
21 Total (LN18+LN19+LN20)		\$67.44	,
22 23 INVESTMENT RELATED UNIT OPERATING COSTS	,		
24 Maintenance Expense		\$1.03	:
25 Administrative Expense		\$6.28	,
26 Ad Valorem and Other Taxes		\$2.09	
27 Total (LN24+LN25+LN26)		\$9.40	•
19 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$76.84	ı
31 NON -INVESTMENT RELATED UNIT COSTS		\$0.00)
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$76.84	ı
35 TOTAL UNIT MONTHLY COSTS (LN33/12) 36 37 35		\$6.40)
39 40			
41 PATIO OF UNIT MONTHLY COSTS			
+2 TO INVESTMENT (LN35/LN14)		0.0370)
45 45			
46			

				APPENDIX C WORKPAPER 2 PAGE 19 OF 21
5		Service Name:	LightGate® 1 Servic	e
6 7 8		· Rate Element	Customer Channel (nterface
9			Plan B	
10			49 to 72 Months	
12				
13				
-	TOTAL UNIT INVESTMENT		\$172.98	1
15	_		, , , , , , , , , , , , , , , , , , ,	,
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$41.23	
	Cost of Money		\$14.50	•
	Income Tax Expense		\$6.23	
21	Total (LN18+LN19+LN20)		\$61.99	,
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$1.00	•
	Administrative Expense		\$6.28	
	Ad Valorem and Other Taxes		\$2.09	
27	Total (LN24+LN25+LN26)		\$9.40	
28	· · · ·			
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$71.39)
٥. 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$71.3	•
36	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$5.99	3
37 38 39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
	TO INVESTMENT (LN35/LN14)		0.034	1
43				
4:				
45				
46				

2	RECUPRING UNIT COST DEVELOPMENT - RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 2 PAGE 20 OF 2:
5		Service Name:	LightGate® 1 Servic	•
7 8 9		Rate Element:	Customer Channel II per DS1 (1 PQE2) Plan C 73 to 96 Months	nterface
112				
13				
14 15			\$172.98	3
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$39.00	
	Cost of Money		\$14.38	
	Income Tax Expense		\$6.17	
21	Total (LN18+LN19+LN20)		\$59.55	5
	INVESTMENT RELATED UNIT OPERATING COSTS			_
	Maintenance Expense		\$ 1 C3	•
_	Administrative Expense		\$6.28	
	Ad Valorem and Other Taxes		\$2 09	
27	Total (LN24+LN25+LN26)		\$9 40	
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$68 95	5
32	NON -INVESTMENT RELATED UNIT COSTS		\$0.00)
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$68.95	5
34	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$5.75	
36	TOTAL UNIT MONTHLY COSTS (LN33/12)		9 4.74	•
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0.0332	2
43				
44				
45				
46				

				APPENDIX C WORKPAPER 2 PAGE 21 OF 21
5		Service Name:	UghtGate® 1 Service	8
7 8 9		Rate Element:	Local Channel Each Add'l Half Mile MTM and All CSPP F	
10			•	
12				
1.3				
14	TOTAL UNIT INVESTMENT		\$9,785.68	
16				
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
18	Depreciation Expense		\$487.08	
	Cost of Money		\$1,021.21	
_	Income Tax Expense		\$453.00	
21	Total (LN18+LN19+LN20)		\$1,961 29	
	INVESTMENT RELATED UNIT OPERATING COSTS			
_	Maintenance Expense		\$82.19	
_	Administrative Expense		\$412.67	_
26	Ad Valorem and Other Taxes		\$118 40	
27	Total (LN24+LN25+LN26)		\$613.26	
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$2.574.55	i
32	NON -INVESTMENT RELATED UNIT COSTS		\$0.00)
33 34	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$2,574.55	i
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$214 55	i
37				
38				
39 40				
_	PATIO OF UNIT MONTHLY COSTS			
	TO INVESTMENT (LN35 LN14).		0 0219)
43				
44				
45				
46				

				APPENDIX C WORKPAPER 2A PAGE 1 OF 9
5		Service Name:	LightGate® 1 Service	•
7 8 9 10 11		Rate Element:	Interoffice Channel - Mileage Band 0 - 8 per system (1LPS8) MTM and All CSPP F	Fixed,
13	TOTAL UNIT INVESTMENT		\$21,685.53	ı
17 18 19 20	INVESTMENT RELATED UNIT CAPITAL COSTS Depreciation Expense Cost of Money Income Tex Expense Total (LN18+LN19+LN20)		\$2,490.87 \$1,756.06 \$772.17 \$5,019.10	,
23 24 25 26 27	INVESTMENT RELATED UNIT OPERATING COSTS Maintenance Expense Administrative Expense Ad Valorem and Other Taxes Total (LN24+LN25+LN26)		\$174.36 \$765.94 \$267.77 \$1,208.07	• .
28 29 30	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$6,227.17	•
	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$6,227.17	7
-	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$518.93	3
			0.023	•

1 RECURRING UNIT COST DEVELOPMENT— 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2A PAGE 2 OF 9
5 6	Service Name:	LightGate@ 1 Service	•
7 8 9 10 11	Rate Element:	Interoffice Channel - Mileage Band 0 - 8 per mile (1LPE8) MTM and All CSPP F	
3 14 TOTAL UNIT INVESTMENT 15		\$944.95	ı
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS 18 Depreciation Expense 19 Cost of Money 20 Income Tax Expense		\$76.13 \$69.38 \$39.49	•
21 Total (LN18+LN19+LN20)		\$205.01	
24 Maintenance Expense 25 Administrative Expense 26 Ad Valorem and Other Taxes		\$7.79 \$35.34 \$11.69	, <u>.</u>
27 Total (LN24+LN25+LN26)		\$54.62 \$259.63	
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$259.83	j
34 35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$21.65	i
40 41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.022)

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				APPENDIX C WORKPAPER 2A PAGE 3 OF 9
5		Service Name:	LightGate® 1 Service	•
6 7		0.4. 5		
8		Rate Element:	interoffice Channel - Mileage Band 9 - 2	
9			per system(1LPS9)	.5 FIX 0 0,
10			MTM and All CSPP	³ eriods
11				
12				
13				
	TOTAL UNIT INVESTMENT		\$25,829.47	•
15				
16	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$2,966.76	Ł
	Cost of Maney		\$2,996.76 \$2,096.96	
	Income Tax Expense		\$919.70	
	Total (LN18+LN19+LN20)		\$5,985.44	*
22			V-1-0-0-1	,
23	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$207.67	,
_	Administrative Expense		\$912.28	
	Ad Velorem and Other Taxes		\$318.93	
	Total (LN24+LN25+LN26)		\$1,438.80	j.
28	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$7,424.31	•
30	,		37,929.31	•
	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	· ·
32			44.01	•
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$7,424,3	1
34				•
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$618.60)
36				
37				
38				
39				
40	and the second s			
	RATIO OF UNIT MONTHLY COSTS		0.004	•
	TO INVESTMENT (LN35/LN14)		0.024	J
43				
44 45				
45 46				
40				

				APPENDIX C WORKPAPER 2A PAGE 4 OF 9
•	İ	Service Name:	LightGate® 1 Service	•
10 11 12		Rate Bement:	Interoffice Channel - Mileage Band 9 - 2 per mile (1LPE9) MTM and Ali CSPP F	5
13 14 15 16	TOTAL UNIT INVESTMENT		\$944.95	
17 18 19 20	INVESTMENT RELATED UNIT CAPITAL COSTS Depreciation Expense Cost of Money Income Tax Expense Total (LN18+LN19+LN20)		\$76.13 \$89.38 \$39.49 \$205.01	
23 24 25 26	INVESTMENT RELATED UNIT OPERATING COSTS Maintenance Expense Administrative Expense Ad Valorem and Other Taxes Total (LN24+LN25+LN26)		\$7.79 \$35.34 \$11.69 \$54.82	; }
28 29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$259.63	1
1 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$259.63	1
35 36 37 38 39	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$21.65	I
	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0.0229	

1 RECURRING UNIT COST DEVELOPMENT— 2 RATE ELEMENT SPECIFIC COSTS 3		APPENDIX C WORKPAPER 2A PAGE 5 OF 9
5 6	Service Name:	LightGate@ 1 Service
7 8 9 10 11	Rate Element:	Interoffice Channel — Mileage Band 26+ Fixed, per system (1LPS6) MTM and All CSPP Periods
13 14 TOTAL UNIT INVESTMENT 15		\$29,973.42
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS 18 Depreciation Expense 19 Cost of Money 20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$3,434.04 \$2,435.67 \$1,067.22 \$6,936.94
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense 25 Administrative Expense 26 Ad Valorem and Other Taxes		\$240.99 - \$1,058.61 \$370.08
27 Total (LN24+LN25+LN26)		\$1,669.68 \$8,606.62
31 NON-INVESTMENT RELATED UNIT COSTS		\$0.00
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$8,606.62
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$717.22
41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.023 9

	RECURRING UNIT COST DEVELOPMENT			4555
	RATE ELEMENT SPECIFIC COSTS			APPENDIX C
	3			WORKPAPER 2A
				PAGE 6 OF 9
		Service Name:	LightGate@ 1 Service	_
		Service Henry.	nduranten i servic	
		Rate Element:	Interoffice Channel -	_
		riese Ciginofit.	Mileage Band 26+	
			per system (1LPE6)	•
1			MTM and All CSPP	
1			MIM BIIG AI GGEF	- e11003
1:				
1				
	TOTAL UNIT INVESTMENT		\$944.95	!
1			9077.00	•
10				
-	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$76.13	1
	Cast of Money		\$89.38	
	Income Tax Expense		\$39.49	
	Total (LN18+LN19+LN20)		\$205.01	
2	·		V-00.01	
	INVESTMENT RELATED UNIT OPERATING COSTS			
2	Maintenance Expense		\$7.79	
	Administrative Expense		\$35.34	•
20	Ad Valorem and Other Taxes		\$11.69	•
2	Total (LN24+LN25+LN26)		\$54.82	2
20				
25	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$259.83)
30				
31	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
32				
33	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$259.8	3
34				
3	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$21.6	5
30				
3				
38				
39				
40				
	ratio of unit monthly costs			_
42	TO INVESTMENT (LN35/LN14)		0.022	9
4				
44				
4				
40				

				APPENDIX C WORKPAPER 2A PAGE 7 OF 9
5		Service Name:	LightGate® 1 Service	•
6 7 8 9		Rate Element:	Interoffice Channel - C.O. Channel Interf per DS3 (1PQE3)	
10 11			MTM and All CSPP	Periods .
12				
14 15			\$2,163.85	5
. •	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$237.60	-
	Cost of Money		\$1 68.9 (\$74.3)	•
	Income Tax Expense Total (LN18+LN19+LN20)		3/4.3 \$480.90	
22				•
23	INVESTMENT RELATED UNIT OPERATING COSTS			
_	Maintenance Expense		\$34.3	·
	Administrative Expense		\$73.0	-
	Ad Valorem and Other Taxes		\$25.80	=
27 28	Total (LN24+LN25+LN26)		\$133.2	•
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$614.1	7
32			\$0.0	
34	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$614.1	7
35 36 37 38 39	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$51.1	8
40				
42 43 44			0.023	7
45 46				

	RECURRING UNIT COST DEVELOPMENT - RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 2A PAGE 8 OF 9
4				T NOC O OF S
5		Service Name:	LightGate® 1 Service	•
7		Rate Element:	interoffice Channel -	-
8		mate Civiliant.	C.O. per 26 DS1 Ch	
9			(MQ3C1)	minier System
10			MTM and All CSPP P	anada.
11			Million Elia Ali Osi in i	411003
12				
13				
-	TOTAL UNIT INVESTMENT		\$14,055,76	
15			014,000.70	
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$1,595.49	1
	Cost of Money		\$1,130.82	
_	Income Tax Expense		\$497.56	•
	Total (LN18+LN19+LN20)		\$3,223.88	
22	· · · · · · · · · · · · · · · · · · ·		00.220.00	
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$226,16	
	Administrative Expense		\$489.34	
	Ad Valorem and Other Taxes		\$172.71	
	Total (LN24+LN25+LN26)		\$888.21	
28			V000.21	
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$4,112.09)
30			•	
	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	1
32			• • • • • • • • • • • • • • • • • • • •	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$4,112.09	1
34			• • • • • • • • • • • • • • • • • • •	
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$342.67	,
36			33.2.3.	
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS			
	TO INVESTMENT (LN35/LN14)		0.0244	ı
43	· · · · · · · · · · · · · · · · · · ·		J. 44 T.	•
44				
45				
46				
-0				

:	RECURRING UNIT COST DEVELOPMENT - RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 2A PAGE 9 OF 9
9		Service Name:	LightGate® 1 Service	•
10		Rate Element:	interoffice Channel - C.O. Channel Interf per DS1 (1PQE1) MTM and All CSPP (ece,
13 14 15 16	TOTAL UNIT INVESTMENT		\$161.60	3
16 19 20 21	INVESTMENT RELATED UNIT CAPITAL COSTS Depreciation Expense Cost of Money Income Tax Expense Total (LN18+LN19+LN20)		\$18.3 \$13.0 \$5.79 \$37.2	5 5
24 25 26	INVESTMENT RELATED UNIT OPERATING COSTS Maintenance Expense Administrative Expense Ad Valorem and Other Taxes Total (LN24+LN25+LN26)		\$2.6 \$5.6: \$2.0 \$10.3	5 .
26	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$47.5	0
	NON-INVESTMENT RELATED UNIT COSTS		\$0.0	0
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$47.5	0
35 36 37 38 39	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$3.9	s `
	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0.024	5

				APPENDIX C WORKPAPER 28 PAGE 1 OF 21
5		Service Name:	LightGate ∉ 2 Service	•
6 7		Rate Element:	Per System (HFSCD)	
8			Month - to - Month	
9				
10				
12				
13				
14	TOTAL UNIT INVESTMENT		\$58,283.79	
15				
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$14,439.28	
	Cost of Money Income Tax Expense		\$4,909.05 \$2,135.20	
	Total (LN16+LN19+LN20)		\$2,135.20 \$21,483.53	
22			\$21,400.00	
	INVESTMENT RELATED UNIT OPERATING COSTS			
24	Maintenance Expense		\$606 30	
25	Administrative Expense		\$2,129.81	
26	Ad Valorem and Other Taxes		\$719.09	: .
	Total (LN24+LN25+LN26)		\$3,45 5.20	
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$24.938 73	
ų,	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32				
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$24,938.73	
34	TOTAL LINUT MONITURY COCTO / NIGGIA ON		\$2,078 23	
36	TOTAL UNIT MONTHLY COSTS (LN33/12)	•	32,076 23	
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0.0357	
43				
44				
45				
46				

				APPENDIX C WORKPAPER 28 PAGE 2 OF 21
5		Service Name:	LightGate® 2 Service	
7 8 9 10		Rate Element:	Per System (HFSCE) Plan A 24 to 48 Months	
12				
13 14 15 16	TOTAL UNIT INVESTMENT		\$58,283 79	
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$10,304.77	
	Cost of Money		\$5,015.71	
	Income Tax Expense		\$2,182.99	
21	Total (LN18+LN19+LN20)		\$17,503.47	
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$606.20	
	Administrative Expense		\$606.30	
	Ad Valorem and Other Taxes		\$2,129.81 \$719.09	: .
	Total (LN24+LN25+LN26)		\$3,455.20	•
28			\$3,435.20	
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$20.958 67	
31 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$20,958.67	
36 37	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$1,746.56	
38 39 40				
_	RATIO OF UNIT MONTHLY COSTS			
	TO INVESTMENT (LN35/LN14)		0 0300	
43				
44				
45				
46				

				APPENDIX C WORKPAPER 2B PAGE 3 OF 2:
5		Service Name:	LightGate® 2 Service	
7 8 9		Rate Element	Per System (HFSCE) Plan B 49 to 72 Months	
12				
: 3				
14	TOTAL UNIT INVESTMENT		\$58,283 79	
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
. 18	Depreciation Expense		\$9,478.12	
	Cost of Money		\$4,983.30	
	income Tax Expense		\$2,168.43	
_	Total (LN18+LN19+LN20)		\$16,629 85	•
22	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$606 3C	
	Administrative Expense		\$2,129.81	
	Ad Valorem and Other Taxes		\$719.09	• .
27	Total (LN24 + LN25 + LN26)		\$3,455.20	
28				
20	TOTAL INVESTMENT PELATED UNIT COSTS (LN21 + LN27)		\$20 085 05	
	NON-INVESTMENT RELATED UNIT COSTS		\$0 00	
32	TOTAL LINUT ANNUAL COCTO (LNICA)		\$20,085.05	
34	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$20,065.05	
3 5 36 37	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$1,673.75	
38 39				
40				
	RATIO OF UNIT MONTHLY COSTS			
42 43	TO INVESTMENT (LN35'LN14)		0 0287	
44				
45				
46				